PART 2 - CENTRAL ACCOUNTING AND REPORTING

Table of Contents

Chapter	Section	Title
1000		INTRODUCTION
	1010 1015 1020	Authority Principles and Features of the System of Central Accounts Standard and Prescribed Forms Contacts
1500		DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS
	1510 1515 1520 1525 1530 1535	Authority Federal Account Symbols and Titles and Subclassified Accounts Receipt, Appropriation (Expenditure), and Fund Account Descriptions Receipt Account Classification Expenditure Account Classification Deposit Fund Accounts Contacts
2000		WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS
	2010 2015 2020 2025 2030 2035	Scope and Applicability Authority Definition of Terms Warrant Transactions NET Transactions Using the GWA System Borrowings Contacts
		Appendices 1. Department of the Treasury Appropriation Warrant 2. Department of the Treasury Surplus Warrant 3. GWA System NET Application Guide
2500		EXPENDITURE TRANSACTIONS BETWEEN APPROPRIATION, FUND, AND RECEIPT ACCOUNTS
	2510 2515 2520 2525 2530 2535	Introduction Types of Expenditure Transactions Addressed in This Chapter Payments to General Services Administration (GSA) Expenditure Transactions Not Requiring Payment by Check Expenditure Transactions Requiring Payment by Check SF 1081: Certification Contacts

Volume I Part 2

Section Title Chapter Appendices Forms Prescribed for Expenditure Transactions between Appropriation, Fund, and Receipt Accounts FMS Form 5908: Journal Voucher Batch Transmittal INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS 3100 3110 Scope 3115 Authority 3120 Accounting Forms Used by Disbursing Officers and Agencies 3125 General Information on Central Accounting Reports 3130 Use of Accounting Forms (SFs 1218 and 1221 and FMS Form 1219 and 1220) 3135 Use and Assignment of the 3- and 4-Digit Agency Location Code (ALC) 3140 Preparing and Submitting SF 1218 and SF 1221 3145 Preparing and Submitting FMS Form 1219 and FMS Form 1220 3150 Classification of Special Transactions Reported on FMS Form 1220 3155 Supplemental Reporting on FMS Forms 1219 and 1220 3160 Reporting for Accounting Periods When No Transactions Occur 3165 Submitting Final Accountability Reports 3170 Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines 3175 Integrating Accounting Results Deposits in Transit System 3180 Undistributed Audit 3185 3190 Statement of Differences Contacts Appendix Forms Prescribed for Statements of Accountability and Transactions 3200 FOREIGN CURRENCY ACCOUNTING AND REPORTING 3210 Authority 3215 **Definitions** 3220 Reporting Requirements 3225 Administration of Foreign Exchange 3230 Translating Foreign Currencies To U.S. Dollar Equivalents 3235 Foreign Currency Abbreviations and Conversions 3240 Foreign Currency Fund Account Symbols and Titles 3245 Nature, and Purpose of Foreign Currency Fund Accounts 3250 Preparation and Distribution of FS Form 488 and DD Form 1363 Contacts Appendices 1. Report of Estimated Foreign Currency Collections and Expenditures 2. Annual Report on Unfunded Foreign Currency Reservation Accounts 3. Forms Prescribed for Foreign Currency Accounting and Reporting

Part 2 Volume I

Chapter	Section	Title
3300		REPORTS OF AGENCIES FOR WHICH THE TREASURY DISBURSES (FMS FORM 224)
	3310 3315 3320 3325 3330 3335 3340 3345 3350 3355 3360	Scope and Applicability Authority Use and Assignment of 8-Digit Agency Location Codes (ALCs) Monthly Reporting Requirements Preparation of FMS Form 224 Distribution of FMS Form 224 Correction of Errors in FMS Form 224 Fiscal Yearend Reporting and Cutoff Verification or Reconciliation of Disbursements Integration of Accounting Results Deposits-in-Transit System Contacts
		Appendices
		 Forms Prescribed for Agencies for which Treasury Disburses (FMS Form 224) Forms Prescribed for Statement of Differences Contact List for Banking Management Division Contact List for Deposits-in-Transit Reconciliation (Federal Reserve Banks and Branches)
3400		ACCOUNTING FOR AND REPORTING ON CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY
	3410 3415 3420 3425 3430 3435 3440 3445	Background Authority Definition of Terms Description of Cash and Investments Held Outside of the U.S. Treasury Categories Treasury's Policies on Agencies' Requirements Agencies' Reporting Responsibilities and Requirements Reconciling Cash and Investments Held Outside of the U.S. Treasury Preparing and Submitting Prescribed Forms and Reports Contacts
		Appendices
		 Subclass Descriptions, Cash and Investments Held Outside of the U.S. Treasury Cash and Investments Held Outside of the U.S. Treasury Transaction Guide— Statements of Transactions/Accountability Reporting
3500		DAILY TRANSMITTAL FOR INTERNAL REVENUE SERVICE
	3510 3515 3520 3525	Authority Background and Concepts Reporting Requirements Federal Tax Deposit Transmittal Format Contacts

Volume I Part 2

Chapter	Section	Title
		Appendix
		Sample IRS Federal Tax Deposit Transmittal IRS Transmittal Line Item Descriptions
3900		INTEGRATION OF ACCOUNTING RESULTS
	3910 3915 3920 3925	Authority Monthly Integration of Agency - Financial Management Service Data Verification of Check Data Verification of Deposit Data Contacts
		Appendix
		Forms Prescribed for Integration of Accounting Results
4100		DEBT MANAGEMENT REPORTS
	4110 4115 4120	Scope and Applicability Authority Reporting Requirements Contacts
4200		AGENCY REPORTS ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FMS FORM 2108: YEAREND CLOSING STATEMENT)
	4210	Purpose of FMS Form 2108
	4215	Authority
	4220	Definition of Terms
	4225	Contract Authority
	4230	Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts
	4235	Investments in Public Debt or Agency Securities and Unrealized Discount
	4240	Closed Accounts
	4245	Reimbursements Earned and Refunds
	4250	Undelivered Orders and Contracts and Unfilled
	4255	Customer Orders Reporting Requirements Contacts
		Appendices
		 FMS 2108: Yearend Closing Statement Instructions for Preparing Yearend Closing Statement Proof Formula for Individual Line Items of Unexpended Balances for Appropriations and Funds

Part 2 Volume I

Chapter Section Title 2. FMS 2108: Definite, Unfunded Contract Authority Indefinite, Unfunded Contract Authority Instructions for Preparing Yearend Closing Statement for Unfunded Contract Authority (Definite and Indefinite) Proof Formula for Balancing Unfunded Contract Authority Account Symbols 3. FMS 2108: Indefinite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Indefinite Borrowing Authority 4. FMS 2108: Definite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Definite Borrowing Authority 5. Table: A Crosswalk of the FMS Form 2108 to SF 133 4300 REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN **DEPARTMENT OF THE TREASURY SECURITIES** 4310 Scope and Applicability 4315 Authority **Definitions** 4320 Availability of Funds 4325 Types of Securities 4330 4335 Reporting Requirements Contacts Appendices 1. Revolving, Trust Revolving, and Deposit Funds Special and Trust Funds 4500 **GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES** INVOLVING FOREIGNERS 4510 Authority Scope and Applicability 4515 4520 **Definitions** 4525 Quarterly Reports **Entering Data** 4530 4535 FCRS Edits 4540 Filenames Contacts Appendices 1. Data Formats and Instructions 2. Federal Information Processing Standards (FIPS) Country Codes 3. Program Codes

4. Purpose Codes

Volume I Part 2

Chapter	Section	Title
4600		TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION
	4610 4615 4620 4625 4630 4635 4640 4645 4650	Authority Definition of Terms Credit Account Symbols Accounts With Subclass Codes Interest Rates Borrowings From Treasury Interest on Uninvested Funds Appropriations Credit Account Transactions and Reporting Procedures Contacts
		Appendices
		 SF 224: Statement of Transactions - Program Account SF 224: Statement of Transactions - Financing Account - Direct Loans SF 224: Statement of Transactions - Financing Account - Guaranteed Loans
4700		AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT
	4701 4702 4703 4704 4705 4706 4707	Scope and Applicability Authority Definition of Terms FR Processing Key Dates Closing Package Requirements Intragovernmental Requirements FACTS I Requirements Contacts
		Appendices
		 Reclassified Financial Statements and Line Item Descriptions Financial Statement Reclassifications Financial Report Notes and Instructions Other Data and Instructions Federal Trading Partner Department Codes for GFRS and FACTS I Reciprocal Categories Crosswalk to Financial Statements Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts CFO Representation Template Budget Subfunction (BSF) Codes Quarterly IRAS "F" Data File Submission - Description and Formats Fiscal 2005 U.S. Government Standard General Ledger Chart of Accounts Fiscal 2005 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activities and Balances

Part 2 Volume I

Chapter	Section	Title
5000		ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES
	5010 5015 5020 5025 5030 5035 5040	Authority Background and Purpose Definition of Terms Reporting Entities Prescribed Forms and Reports Monetary Asset Account Symbols and Titles Reporting Requirements Contacts
		Appendices
		 FMS Form 5693: Statement of Assets and Liabilities SF 224: Statement of Transactions SF 1220: Statement of Transactions SF 1219: Statement of Accountability Instructions for Preparing FMS 62 SF 5515: Debit Voucher SF 215: Deposit Ticket FMS Form 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards TUS Form 4133: Monthly Report of Paper Currency on Hand Advice of Gold Transaction
5100		RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS
	5110 5115 5120 5125 5130 5135 5140 5145 5150 5155	Applicability Authority Definition of Terms Background Reconciliation of Agency SGL Fund Balances with Treasury Accounts Treasury's Central Reconciliation Processes Reconciling Small Differences for Deposits Reconciling Budget Clearing Account (BCA) Differences Available Reconciliation Tools Agency Operating Procedures and Certifications Contacts Appendices
		 Fund Balance with Treasury Reconciliation Contact List Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts